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Favel: Exeter Church and medieval periodical reporting

THE EXETER CHURCH AND MEDIEVAL PERIODICAL REPORTING

by
Garry Favel

A translation of the accounting records of the Exeter Cathedral from the years 1279-1353 (Erskine, 1981), provides one with an elucidating description of this church's organization and the extent of its fiduciary accountability.

The records include annual reports. An example is "The Account of Dom Robert de Asperton concerning the Network of the Church of the Blessed Peter of Exeter beginning from Sunday after the feast of St. Michael 1301 ending on Sunday after the feast of Michael 1302" (op. cit., p. 17). This report shows weekly expenses and quarterly totals. These periods represent an early example of quarterly reporting and are titled Michaelmas, Christmas, Easter, and Midsummer.

The notion of quarterly reporting is further strengthened by the evidence of quarterly "balance-day" transactions. In week fourteen of the midsummer term (1302-3) the same Robert recorded the cost of maintaining the horses for that period, such as "fariery of the horses for the whole term 9d,... horse-shoes from our own iron for the term 14d... (and) wages of Roger the mason for this term 30s" (op. cit., p.28). Similar transactions appear at the end of each term or quarter.

No differentiation between current and capital expenditure is provided which is often a shortcoming of analysis of historical records (Marriner, 1980 and Lee, 1975). Nevertheless, detail of the data provides potential evidence that church representatives were expected to record and account for the treasury under their direct control.

A majority of the content of these accounts relates to expenditures in church construction, thus the physical fibre of such medieval buildings may be construed. In the Michaelmas term (1301-2), the same Robert

records a payment of 2s 6d to three laborers "for making iron bars for the windows" (Erskine, p. 17), and in the fourth week of the midsummer term (1302-3) "wages of a smith for ironwork on the door of the choir 6s, (and)... iron for making the requirements of the high windows 7s 4d" (op. cit., p. 28).

The expenses per quarter are totalled and matched against yearly receipts. The receipts, no matter how small are detailed and provide one with an understanding of the funding of the institution's building operations. At the end of a defined reporting period, there is a calculation of how much is owed and carried over in arrears. This amount appears as an opening balance at the head of Robert's ensuing report (1303-4) as 82 6s 51/4d (op. cit., p. 29).

Through an analysis of the detail and timeliness of these reports, it is possible to ascertain the activities of agents of the Exeter Church from the late thirteenth to the mid fourteenth centuries. Though it is possible that such detail is a by-product of statutes pertaining to general Cathedral organization and stewardship, the extent of the precision and accountability exuded therein cannot be overlooked.

References

- Erskine, A. (ed.) (1981), *The Accounts of the Fabric of the Exeter Cathedral, 1279-1353*, Devonshire Press, Torquay.
- Marriner, S. (1980), "Company Financial Statements as Source Material for Business Historians", *Business History*, pp. 202-235.
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